



# United States Department of the Interior

NATIONAL PARK SERVICE  
1849 C Street, N.W.  
Washington, D.C. 20240



August 29, 2014

Re: **Merrimon-Wynne House, 500 North Blount Street, Raleigh, North Carolina**  
Project Number: **29852**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and [redacted] for meeting with me via conference call on June 18, 2014, and [redacted] for participating in the meeting in Washington in person and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information and proposals submitted by [redacted] in his letter of July 22, 2014, I have determined that the rehabilitation of the Merrimon-Wynne House is not consistent with the putative historic character of the property, and that the project does not meet Standards 2 and 9 of the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued by TPS on May 8, 2014, is hereby affirmed. However, I have further determined that the project could meet the Standards if (and only if) you satisfactorily complete remedial work as proposed by [redacted] and further described in this letter.

In response to the submitted Part 1 – Evaluation of Significance” application for the property, the National Park Service issued a Preliminary Determination of Individual Listing on January 13, 2014, stating that the property appeared to meet the National Register Criteria for Evaluation and would “likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.” The nearly completed rehabilitation was found not to meet the Standards owing to the construction of a new addition.

Prior to its rehabilitation, the Merrimon-Wynne House had been moved in 2008 from its original mid-block site on Washington Street to its current location. In its new location, the house maintains its historic compass orientation but now has two street elevations, the west (historic front) elevation facing Blount Street and the south elevation facing Polk Street. And, the with the new outdoor event space on the north side, the house now has three prominently visible elevations, whereas in its original location it

had a prominent street elevation and two side elevations. This fundamental change in the building's relation to its environment must be acknowledged in the rehabilitation.

Regarding the newly prominent Polk Street elevation, the rehabilitation has made it a service entrance, with HVAC equipment, a large electrical vault, and parking placed between the historic main block of the house and the street, where its prominence detracts from the overall historic character of the property. The new service wing addition abuts the house on the east side, behind the new parking area. The TPS decision cited the flat roof, and small fixed windows and "recessed storefront entrance" in the new addition as imposing a commercial character incompatible with the historic character of this ca. 1875 eclectic Italianate house. These issues, together with the unarticulated rectangular massing of the addition, amplified by the blank wall facing Polk Street, collectively cause the rehabilitation not to meet Standards 2 and 9. Standard 2 states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* Standard 9 states: *"New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."*

I acknowledge the point made during our meeting that new and planned construction to the east of the house will reduce the visibility of the new addition from a distance. However, along the length of the property on Polk Street, the addition, the mechanical equipment, and the parking, will remain prominently visible.

Although I concur with TPS that the rehabilitation as completed cannot be approved, I have determined that the potential remedial measures we discussed at length during the appeal meeting, and as proposed by in his July 22, 2014, letter could potentially bring the project into conformance with the Standards. To facilitate that work, I will describe in greater detail the issues identified above and the corresponding remedial measures that could bring the project into conformance with the Standards:

- There is no visible evidence of the mass of the historic addition, so that its remaining cornice has no visual relationship to its historic form, or to the new addition. Ideally, there would be a change in plane where the new work connects to the historic. However, an alternative remedy on the south side would be to add a vertical element, similar to the corner boards found on the original house, to define the eastern corner of the historic addition as a separate element from the new addition. On the north side, the new addition projects beyond the historic addition, preventing a similar treatment on that side.
- One character-defining feature of the house is its projecting eaves, including the eave and cornice over the historic addition. To be compatible with that consistent feature, the new addition must have a projecting eave on all three sides; to be differentiated, it must be a simple, modern eave.
- The current blank south wall of the addition is incompatible with the historic articulated and fenestrated character of the house. A remedy would be to add a window or a blind window, either salvaged—ideally, the one salvaged from the north end of the historic addition—or a matching new window, centered under the cornice of the historic addition. The remaining wall of the new addition can remain blank to differentiate it from the historic addition.
- Regarding the recessed storefront entrance and small windows on the east elevation of the new addition that TPS found unacceptable, I disagree with that assessment. The recessed entrance doors are well-hidden from view. The small windows and their simple trim are new features clearly differentiated from the historic windows.

- Regarding the north elevation of the new addition, the small windows and their asymmetrical placement clearly differentiate the new addition from the historic character of the property.
- On the historic house, the downspouts are discretely located so that they are not prominent features. The highly conspicuous downspouts on the south and north sides of the new addition contrast sharply with the way the historic downspouts are treated. Consequently, to be compatible with the historic character of the house, they must be relocated, preferably around the corner on the east side of the new addition.
- Regarding the mechanical equipment located between the main block of the house and Polk Street, ideally such equipment should not be in that location because it detracts from the historic character of the house and its environment. However, an alternative to relocation would be to use plantings to visually screen the equipment. I note that tall plantings were used to screen the relatively short HVAC equipment from the house, but only short plantings were used to screen the tall electrical vault. I have determined that strategic plantings could screen the equipment sufficiently to marginally comply with the Standards.

Together, these changes would satisfactorily lessen the commercial character of the new addition and its adjacent services, and relate it better to the adjoining house and the historic addition, thereby addressing the principal objections to the work as completed, and bringing the overall project into conformance with the Standards. However, please note that any remedial work you undertake will be new work that is outside the specific purview of this appeal. For that reason, you will need to submit a Part 2 amendment describing the proposed remedial measures in detail to TPS through the normal application process.

Finally, I note that the work undertaken here was largely complete before the application was received by the National Park Service. This is regrettable, for it is the experience of the National Park Service that structures like the Merrimon-Wynne House can be rehabilitated in a manner that accords with their historic character, even when rehabilitation plans call for a new addition. Although owners are free to apply after work has begun, the program regulations caution that, *"Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk."* (36 CFR § 67.6(a)(1)).

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the June 26, 2014, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-NC  
IRS